

COUNTY OF PRATT, KANSAS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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FOR THE YEAR ENDED DECEMBER 31, 2012

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
County of Pratt, Kansas
Pratt, Kansas 67124

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of County of Pratt, Kansas, the Municipal Financial Reporting Entity, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the

purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County of Pratt, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County of Pratt, Kansas as of December 31, 2012 or changes in financial position and cash flows thereof for the year then ended.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County of Pratt, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part

of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basis financial statement as a whole, on the basis of accounting described in Note 1.


Patton, Cramer & LaPrad, Chartered
Certified Public Accountants

June 21, 2013

COUNTY OF PRATT, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 2,951,039	\$ -	\$ 2,468,711	\$ 2,726,081	\$ 2,693,669	\$ 83,515	\$ 2,777,184
Special Purpose Funds:							
Road and Bridge	48,840	-	3,384,071	3,401,993	30,918	60,685	91,603
County Appraiser's Cost	100,968	-	261,842	215,218	147,592	5,114	152,706
County Extension Council	447	-	188,794	187,972	1,269		1,269
Economic Development	-	-	84,168	83,589	579		579
Election	96,804	-	92,083	96,030	92,857		92,857
Employee Benefits	510,734	-	1,864,555	2,106,107	269,182	20,989	290,171
Fairboard	290	-	4,754	5,000	44		44
Health	299,969	-	364,872	540,465	124,376	9,461	133,837
County Hospital Board	124	-	165,749	164,700	1,173		1,173
Lake	55,880	-	80,413	90,593	45,700	5,403	51,103
Library	845	-	54,096	54,000	941		941
Mental Health	2,958	-	124,556	125,000	2,514		2,514
Mentally Disabled	2,536	-	85,836	86,286	2,086		2,086
Noxious Weed	12,414	-	228,555	190,233	50,736	8,012	58,748
Senior Citizens	1,000	-	46,579	46,150	1,429		1,429
Soil Conservation	154	-	19,577	19,500	231		231
Special Alcohol Programs	973	-	48,471	48,355	1,089		1,089
Capital Improvement	2,093,532	-	1,040,064	148,841	2,984,755		2,984,755
Special Parks & Recreation	9,626	-	881	-	10,507		10,507
Community Corrections	267,640	-	628,127	583,183	312,584	20,566	333,150
Landfill Closure Costs	80,982	-	5,000	-	85,982		85,982
Special Equipment Reserve	1,257,074	-	297,000	112,433	1,441,641		1,441,641
Special Road Machinery	785,295	-	-	238,890	546,405	34,000	580,405
Reg. Of Deeds Technology	53,414	-	21,486	17,897	57,003		57,003
Bond and Interest Fund							
Bond and Interest	36,566	-	135,231	129,412	42,385		42,385
Business Funds							
Ambulance	298,706	-	634,363	850,410	82,659	21,872	104,531
Solid Waste	101,045	-	575,514	575,774	100,785	18,522	119,307
Trust funds							
Attorney's NSF Check Trust	8,505	-	1,121	5	9,621		9,621
GCCA Attorney's HB-2282	36,761	-	2,732	1,564	37,929		37,929
Treasurer's Special Fees	42,381	-	88,750	69,622	61,509		61,509
Capital Project Funds							
NE 30th Street Project	660,024	-	-	35,946	624,078		624,078
	9,817,526	-	12,997,951	12,951,249	9,864,228	288,139	10,152,367
Related Municipal Entities							
Hospital Board	1,645,842	-	239,015	38,847	1,846,010		1,846,010
Total Reporting Entity (Excluding Agency Fund)	<u>\$11,463,368</u>	<u>\$ -</u>	<u>\$13,236,966</u>	<u>\$12,990,096</u>	<u>\$11,710,238</u>	<u>\$ 288,139</u>	<u>\$11,998,377</u>

Composition of Cash and Investments

Cash on Hand	\$ 900
Demand Deposits	79,389
Time Deposits	27,292,870
Total Cash and Investments	27,373,159
Agency Fund per Schedule 3	(15,374,782)
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 11,998,377</u>

COUNTY OF PRATT, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Pratt County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Pratt County (the municipality) and its related municipal entity. The related municipal entity is included in the county's reporting entity because it was established to benefit the county and/or its constituents.

County Hospital Board:

Pratt County Hospital Board oversees the physical plant of the county hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Hospital Board. Bond issuances must be approved by the county.

B. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

C. Regulatory Basis Fund Types

General fund – the chief operating fund, used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

D. Use of Estimates

The preparation of financial statements in conformity with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amount of receipts and expenses during the reporting period. Actual results could differ from those estimates.

E. Pension Plans

Substantially, all full-time employees are members of the State of Kansas Public Employees' Retirement System, which is a multi-employer state-wide pension plan. The County's policy is to fund all pension costs accrued; such costs to be funded are determined annually by the system's actuary.

F. Cash and Investments

The municipality pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing deposits and disclosed as part of the municipality's cash balances. Unless specifically designated, all interest income is credited to the General Fund.

2. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1 Preparation of the budget for the succeeding calendar year on or before August 1st.
- 2 Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
- 3 Public hearing on or before August 15th, but as least ten days after publication of notice of hearing.
- 4 Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special revenue funds:

Landfill Closure Costs
 Special Road Machinery
 Special Equipment Reserve
 Community Corrections
 Register of Deeds Technology Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations and other statutes, or by the use of internal spending limits established by the governing body.

3. DEPOSITS AND INVESTMENTS

As of December 31, 2012 the Government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		<u>Rating</u>
		<u>Less than 1</u>	<u>1-2</u>	
Bank Savings and Time Deposits	\$27,292,870	\$27,292,870	-	N/A

K.S.A 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the Government's funds have a main or branch bank in the county in which the Government is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Government has no investment policy that would further limit its investment choices. The rating of the Government's investment is noted above.

Concentration of credit risk. State statutes place no limit on the amount the Government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

The municipality's allocation of investments as of December 31, 2012 is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Bank Savings and Time Deposits	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the municipality's deposits may not be returned to it. State statutes require the municipality's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the Government's carrying amount of deposits was \$27,373,159 and the bank balance was \$27,887,562. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, \$1,000,000 was covered by federal depository insurance, \$26,887,562 was collateralized with securities held by the pledging financial institutions' agents in the Government's name.

Custodial credit risk – investment. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Expenditures To Date</u>	<u>Project Authorization</u>
NE 30th Street	\$1,435,617	\$3,075,000

5. LONG TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>End Of Year</u>	<u>Interest Paid</u>
General Obligation Bonds									
Series 2011	2%-3.25%	2011	\$1,415,000	2025	\$1,415,000	-	\$20,000	\$1,395,000	\$31,712
Series 2007	2%-5%	2007	1,875,000	2012	75,000	-	75,000	-	2,700

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-2022</u>	<u>2023-2025</u>	<u>Total</u>
Principal:								
General Obligation Bonds	\$95,000	\$95,000	\$100,000	\$100,000	\$100,000	\$540,000	\$365,000	\$1,395,000
Interest								
General Obligation	<u>35,500</u>	<u>33,600</u>	<u>31,700</u>	<u>29,700</u>	<u>27,700</u>	<u>102,825</u>	<u>23,925</u>	<u>284,950</u>
Total Principal & Interest	<u>\$130,500</u>	<u>\$128,600</u>	<u>\$131,700</u>	<u>\$129,700</u>	<u>\$127,700</u>	<u>\$642,825</u>	<u>\$388,925</u>	<u>\$1,679,950</u>

6. INTER FUND TRANSFERS

Operating transfers were as follows

<u>From</u>	<u>To</u>	<u>Regularity Authority</u>	<u>Amount</u>
General	Special Equipment	KSA 19-1219	37,000
Solid Waste	Special Equipment	KSA 19-2116	40,000
Ambulance	Special Equipment	KSA 19-1219	75,000
Noxious Weed	Special Equipment	KSA 19-1219	10,000
County Appraiser's Cost	Special Equipment	KSA 19-1219	20,000
Election	Special Equipment	KSA 19-1219	40,000
Solid Waste	Landfill Closure Cost	KSA 19-1219	5,000

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits – As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for the coverage. The premium is paid in full by the insured.

Termination Benefits – The municipality provides no termination benefits for its employees.

Compensated Absences – The County's policies regarding vacations permit employees to accumulate a maximum of twelve to twenty-four calendar days vacation. After one year's service, upon termination or resignation from service with the County, employees may be entitled to payment for all accrued vacation earned prior to termination or resignation if approved by the commissioners. All employees on permanent status earn sick leave at the rate of one calendar day per month. Upon termination of an employee's employment by reason of retirement or otherwise, the employee shall be paid for accumulated and unused sick leave, up to 960 hours, as follows:

<u>Length Of Employment</u>	<u>Pay Factor Based on Wage Rate At Time of Termination</u>
2 Years	15% of accumulated days
4 Years	25% of accumulated days
6 Years	40% of accumulated days
8 Years	50% of accumulated days
10 Years or More	60% of accumulated days

The liabilities for accrued compensated absences are not determined and are not judged to be material to these financial statements taken as a whole.

Landfill Closure and Post-Closure Costs – State and federal laws regulations require that the County place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The area open and receiving at the Pratt County Landfill should remain at 10.25 acres. As an area is filled, the cover for closure is applied as a new area is opened. The rest of the Landfill area will remain undisturbed. The total area of the landfill used to date is calculated to be 9% of the total permitted area. The landfill supervisor has estimated the remaining life of the landfill to be 301 years.

The life of the landfill will be extended as recycling programs are embraced and utilized. Although final closure and post-closure costs will be paid only near or after the date that the landfill stops accepting waste, the County is required to estimate these costs attributable to the portion of the Landfill that has been filled or is currently in use. The closure costs are estimated to be \$276,975 and post-closure costs of \$1,129,260 for a combined total of \$1,406,235.

Risk Management – The municipality is exposed to various risks of loss related to torts, theft, damage to and destruction of assets, error and omissions, injuries to employees, and natural disasters. The municipality carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Contingencies and Commitments – In the normal course of operations, the municipality participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

8. DEFINED BENEFIT PENSION PLAN

Plan description – The municipality participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy – K.S.A. 74-419 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS members-employee contribution rate at 4% of covered salary for Tier 1 members and 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 8.34% of covered salary. The employer collects and remits member-employee contributions according to the provision of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

The County employer contribution to KPERS for the years ending December 31, 2012, 2011, and 2010 were \$323,903, \$296,130, and \$272,172, respectively, equal to the statutory required contributions for each year.

9. DATE OF MANAGEMENT'S REVIEW

Subsequent events were evaluated through June 21, 2013, which is the date the financial statements were available to be issued.

10. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Cash Basis Law Violations

There were no cash basis law violations.

Budget Law Violations

There were no budgetary violations.

Depository Security

All monies were adequately secured during 2012 (KSA 9-1403).

Investments and Interest Income – KSA 12-1677

Investments were made in accordance with statutory provisions and properly credited to their respective funds.

Fees Remitted to Treasurer

KSA 79-3104 and 32-104c require that mortgage registration fees and Game License Fees be remitted to the County Treasurer daily. In violation of both statutes, these fees are remitted on a monthly basis. The daily collections of neither fee can be considered material to the County's revenue and compliance with the statutes would create costs in excess of any revenue that could be generated by the timely remittance.

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

COUNTY OF PRATT, KANSAS
SUMMARY OF EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment For Qualifying Budget Credit</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
Governmental Type Funds:					
General Fund	\$ 3,559,582		\$ 3,559,582	\$ 2,726,081	\$ (833,501)
Special Purpose Funds:					
Road and Bridge	3,755,000		3,755,000	3,401,993	(353,007)
County Appraiser's Cost	258,300		258,300	215,218	(43,082)
County Extension Council	188,000		188,000	187,972	(28)
Economic Development	84,000		84,000	83,589	(411)
Election	115,000		115,000	96,030	(18,970)
Employee Benefits	2,490,000		2,490,000	2,106,107	(383,893)
Fairboard	5,000		5,000	5,000	-
Health	640,684		640,684	540,465	(100,219)
County Hospital Board	165,000		165,000	164,700	(300)
Lake	96,790		96,790	90,593	(6,197)
Library	54,000		54,000	54,000	-
Mental Health	125,000		125,000	125,000	-
Mentally Disabled	86,286		86,286	86,286	-
Noxious Weed	199,000		199,000	190,233	(8,767)
Senior Citizens	46,150		46,150	46,150	-
Soil Conservation	19,500		19,500	19,500	-
Special Alcohol Programs	50,000		50,000	48,355	(1,645)
Capital Improvement	2,790,000		2,790,000	148,841	(2,641,159)
Special Parks & Recreation	10,905		10,905	-	(10,905)
Bond and Interest Fund					
Bond and interest	172,637		172,637	129,412	(43,225)
Business Funds					
Ambulance	914,164		914,164	850,410	(63,754)
Solid Waste	653,000		653,000	575,774	(77,226)

COUNTY OF PRATT, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes:			
Ad Valorem Tax	\$ 847,558	\$ 836,910	\$ 10,648
Delinquent Tax	16,576	7,500	9,076
Interest on Delinquent Taxes	<u>96,493</u>	<u>30,000</u>	<u>66,493</u>
Total Taxes	<u>960,627</u>	<u>874,410</u>	<u>86,217</u>
Intergovernmental Revenue:			
Motor Vehicle Tax	82,191	61,696	20,495
Rec. Vehicle Tax	1,001	786	215
16/20M Vehicle Tax	5,622	3,646	1,976
County Sales Tax	732,447	675,000	57,447
911 Telephone Tax	28,679	50,000	(21,321)
Hotel Guest Tax	<u>8,201</u>	<u>9,000</u>	<u>(799)</u>
Total Intergovernmental Revenue	<u>858,141</u>	<u>800,128</u>	<u>58,013</u>
Officer's Fees and Licenses:			
Officer's Fees	61,034	55,000	6,034
Clerk and General Fees	<u>437,039</u>	<u>530,000</u>	<u>(92,961)</u>
Total Officer's Fees and Licenses	<u>498,073</u>	<u>585,000</u>	<u>(86,927)</u>
Use of Money and Property:			
Prison Care	96,562	90,000	6,562
Interest on Investments	23,476	50,000	(26,524)
Reimbursements	<u>31,832</u>	<u>-</u>	<u>31,832</u>
Total Use of Money and Property	<u>151,870</u>	<u>140,000</u>	<u>11,870</u>
Total Cash Receipts	<u>\$ 2,468,711</u>	<u>\$ 2,399,538</u>	<u>\$ 69,173</u>

COUNTY OF PRATT, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Expenditures:			
County Commissioners:			
Personal Services	\$ 86,670	\$ 90,000	\$ (3,330)
Commodities	424	1,000	(576)
Contractual Services	68,794	70,000	(1,206)
County Counselor	25,706	60,000	(34,294)
Community Service	7,432	15,000	(7,568)
Department Total	<u>189,026</u>	<u>236,000</u>	<u>(46,974)</u>
County Clerk:			
Personal Services	101,582	120,000	(18,418)
Commodities	3,256	6,000	(2,744)
Contractual Services	3,942	6,000	(2,058)
Capital Outlay	-	4,000	(4,000)
Department Total	<u>108,780</u>	<u>136,000</u>	<u>(27,220)</u>
County Treasurer:			
Personal Services	140,597	150,200	(9,603)
Commodities	3,009	6,000	(2,991)
Contractual Services	2,494	2,000	494
Department Total	<u>146,100</u>	<u>158,200</u>	<u>(12,100)</u>
County Attorney:			
Personal Services	151,729	142,800	8,929
Commodities	6,031	6,200	(169)
Contractual Services	22,321	21,000	1,321
Department Total	<u>180,081</u>	<u>170,000</u>	<u>10,081</u>
Register of Deeds:			
Personal Services	71,830	70,000	1,830
Commodities	4,125	4,250	(125)
Contractual Services	2,768	2,750	18
Capital Outlay	108	500	(392)
Department Total	<u>78,831</u>	<u>77,500</u>	<u>1,331</u>

COUNTY OF PRATT, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Expenditures:			
Sheriff:			
Personal Services	\$ 550,476	\$ 667,417	\$ (116,941)
Commodities	103,273	121,500	(18,227)
Contractual Services	331,646	176,000	155,646
Capital Outlay	<u>47,463</u>	<u>82,500</u>	<u>(35,037)</u>
Department Total	<u>1,032,858</u>	<u>1,047,417</u>	<u>(14,559)</u>
District Court:			
Commodities	13,109	13,000	109
Contractual Services	112,018	95,000	17,018
Capital Outlay	<u>-</u>	<u>12,000</u>	<u>(12,000)</u>
Department Total	<u>125,127</u>	<u>120,000</u>	<u>5,127</u>
Courthouse-General Expenses:			
Personal Services	17,818	30,000	(12,182)
Commodities	9,787	20,000	(10,213)
Contractual Services	170,871	137,000	33,871
Capital Outlay	<u>-</u>	<u>100,000</u>	<u>(100,000)</u>
Department Total	<u>198,476</u>	<u>287,000</u>	<u>(88,524)</u>
Special Services:			
Coroner	9,880	20,000	(10,120)
Historical Society	25,000	25,000	-
American Red Cross	12,000	12,000	-
Teen Center	2,400	3,600	(1,200)
Fair Building - Hwy 54	19,924	25,000	(5,076)
Zoning	24,207	-	24,207
NE 30th St. Partnership	<u>27,034</u>	<u>30,000</u>	<u>(2,966)</u>
Department Total	<u>120,445</u>	<u>115,600</u>	<u>4,845</u>
Emergency Preparedness:			
Personal Services	82,925	85,075	(2,150)
Commodities	8,457	11,750	(3,293)
Contractual Services	27,485	29,750	(2,265)
Capital Outlay	<u>41,759</u>	<u>56,000</u>	<u>(14,241)</u>
Department Total	<u>160,626</u>	<u>182,575</u>	<u>(21,949)</u>

COUNTY OF PRATT, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Expenditures:			
General Government:			
RSVP - Personal Services	\$ 84,867	\$ 60,000	\$ 24,867
Travel & Tourism	4,000	8,000	(4,000)
911 - Contractual Services	38,154	90,000	(51,846)
Other	17,408	500,000	(482,592)
Family Crisis Center	3,000	3,000	-
Solid Waste	40,104	95,000	(54,896)
Cotton Gin Loan	6,376	7,000	(624)
Humane Society	-	12,000	(12,000)
Department Total	<u>193,909</u>	<u>775,000</u>	<u>(581,091)</u>
Computer			
Personal Services	-	16,000	(16,000)
Commodities	66,345	104,000	(37,655)
Contractual Services	14,758	-	14,758
Capital Outlay	-	60,000	(60,000)
Department Total	<u>81,103</u>	<u>180,000</u>	<u>(98,897)</u>
Public Defender			
Personal Services	70,687	71,040	(353)
Commodities	2,372	2,450	(78)
Contractual	661	800	(139)
Department Total	<u>73,720</u>	<u>74,290</u>	<u>(570)</u>
Transfers:			
Special Equipment	37,000	-	37,000
Total Expenditures	<u>2,726,082</u>	<u>\$ 3,559,582</u>	<u>\$ (833,500)</u>
Cash Receipts Over (Under)			
Expenditures	(257,371)		
Unencumbered Cash, January 1	2,951,039		
Prior Year Cancelled Encumbrances	-		
Unencumbered Cash, December 31	<u>\$ 2,693,668</u>		

COUNTY OF PRATT, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Ad Valorem Tax	\$ 2,292,511	\$ 2,323,390	\$ (30,879)
Delinquent Tax	31,443	9,500	21,943
Motor Vehicle Tax	164,521	125,288	39,233
Recreational Vehicle Tax	2,007	1,602	405
16/20M Vehicle Tax	10,866	7,402	3,464
County Sales Tax	360,000	360,000	-
City and County Highway Fund	520,593	509,909	10,684
Miscellaneous	<u>2,130</u>	<u>2,000</u>	<u>130</u>
Total Cash Receipts	<u>3,384,071</u>	<u>\$ 3,339,091</u>	<u>\$ 44,980</u>
Expenditures:			
Personal Services	1,242,339	\$ 1,400,000	\$ (157,661)
Commodities	893,814	980,000	(86,186)
Contractual Services	87,740	100,000	(12,260)
Asphalt	1,115,547	750,000	365,547
Bridge Construction	-	250,000	(250,000)
Capital Outlay	<u>62,553</u>	<u>275,000</u>	<u>(212,447)</u>
Total Expenditures	<u>3,401,993</u>	<u>\$ 3,755,000</u>	<u>\$ (353,007)</u>
Cash Receipts over (under)			
Expenditures	(17,922)		
Unencumbered Cash, January 1	48,840		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 30,918</u>		

COUNTY OF PRATT, KANSAS
COUNTY APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET ,
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 224,873	\$ 228,375	\$ (3,502)
Delinquent Tax	2,041	900	1,141
Motor Vehicle Tax	8,195	5,129	3,066
Recreational Vehicle Tax	98	66	32
16/20M Vehicle Tax	782	303	479
Fees	<u>25,853</u>	<u>15,000</u>	<u>10,853</u>
 Total Cash Receipts	 <u>261,842</u>	 <u>\$ 249,773</u>	 <u>\$ 12,069</u>
 Expenditures:			
Personal Services	137,030	\$ 196,300	\$ (59,270)
Commodities	9,633	21,500	(11,867)
Contractual Services	48,555	32,500	16,055
Capital Outlay	-	8,000	(8,000)
Transfer To Special Equip.	<u>20,000</u>	<u>-</u>	<u>20,000</u>
 Total Expenditures	 <u>215,218</u>	 <u>\$ 258,300</u>	 <u>\$ (43,082)</u>
 Cash Receipts Over (Under)			
Expenditures	46,624		
 Unencumbered Cash, January 1	100,968		
 Prior Year Cancelled Encumbrances	<u>-</u>		
 Unencumbered Cash, December 31	 <u>\$ 147,592</u>		

COUNTY OF PRATT, KANSAS
COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 172,449	\$ 174,687	\$ (2,238)
Delinquent Tax	2,351	1,100	1,251
Motor Vehicle Tax	13,090	10,532	2,558
Recreational Vehicle Tax	161	135	26
16/20M Vehicle Tax	<u>743</u>	<u>622</u>	<u>121</u>
Total Cash Receipts	<u>188,794</u>	<u>\$ 187,076</u>	<u>\$ 1,718</u>
Expenditures:			
Appropriation to the Agricultural Extension Council	<u>187,972</u>	<u>\$ 188,000</u>	<u>\$ (28)</u>
Cash Receipts Over (Under)			
Expenditures	822		
Unencumbered Cash, January 1	447		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 1,269</u>		

COUNTY OF PRATT, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 77,273	\$ 78,261	\$ (988)
Delinquent Tax	922	275	647
Motor Vehicle Tax	5,645	4,830	815
Recreational Vehicle Tax	70	62	8
16/20M Vehicle Tax	<u>258</u>	<u>285</u>	<u>(27)</u>
Total Cash Receipts	<u>84,168</u>	<u>\$ 83,713</u>	<u>\$ 455</u>
Expenditures:			
Regional Planning Board	<u>83,589</u>	<u>\$ 84,000</u>	<u>\$ (411)</u>
Cash Receipts Over (Under)			
Expenditures	579		
Unencumbered Cash, January 1	-		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 579</u>		

COUNTY OF PRATT, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 81,380	\$ 82,465	\$ (1,085)
Delinquent Tax	699	475	224
Motor Vehicle Tax	4,650	4,265	385
Recreational Vehicle Tax	58	55	3
16/20M Vehicle Tax	150	252	(102)
Reimbursed Election Expense	<u>5,146</u>	<u>-</u>	<u>5,146</u>
Total Cash Receipts	<u>92,083</u>	<u>\$ 87,512</u>	<u>\$ 4,571</u>
Expenditures:			
Personal Services	17,485	\$ 25,000	\$ (7,515)
Commodities	3,629	10,000	(6,371)
Contractual Services	34,916	35,000	(84)
Capital Outlay	-	45,000	(45,000)
Transfer to Special Equipment	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total Expenditures	<u>96,030</u>	<u>\$ 115,000</u>	<u>\$ (18,970)</u>
Cash Receipts Over (Under)			
Expenditures	(3,947)		
Unencumbered Cash, January 1	96,804		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 92,857</u>		

COUNTY OF PRATT, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Ad Valorem Tax	\$ 1,560,344	\$ 1,580,928	\$ (20,584)
Delinquent Tax	21,999	12,500	9,499
Motor Vehicle Tax	117,162	91,855	25,307
Recreational Vehicle Tax	1,434	1,174	260
16/20M Vehicle Tax	7,168	5,427	1,741
Employee Contributions	<u>156,448</u>	<u>175,000</u>	<u>(18,552)</u>
Total Cash Receipts	<u>1,864,555</u>	<u>\$ 1,866,884</u>	<u>\$ (2,329)</u>
Expenditures:			
Payments to KPERS	326,951	\$ 350,000	\$ (23,049)
Payments to FICA	315,804	335,000	(19,196)
Payments to Workmen's Compensation	147,583	170,000	(22,417)
Health Insurance	1,296,978	1,600,000	(303,022)
Other Benefits	<u>18,791</u>	<u>35,000</u>	<u>(16,209)</u>
Total Expenditures	<u>2,106,107</u>	<u>\$ 2,490,000</u>	<u>\$ (383,893)</u>
Cash Receipts Over (Under) Expenditures	(241,552)		
Unencumbered Cash, January 1	510,734		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 269,182</u>		

COUNTY OF PRATT, KANSAS
FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 4,297	\$ 4,427	\$ (130)
Delinquent Tax	65	15	50
Motor Vehicle Tax	367	295	72
Recreational Vehicle Tax	5	4	1
16/20M Vehicle Tax	<u>20</u>	<u>17</u>	<u>3</u>
Total Cash Receipts	<u>4,754</u>	<u>\$ 4,758</u>	<u>\$ (4)</u>
Expenditures:			
Appropriations to the Fair Board	<u>5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	(246)		
Unencumbered Cash, January 1	290		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 44</u>		

COUNTY OF PRATT, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Ad Valorem Tax	\$ 21,336	\$ 20,989	\$ 347
Delinquent Tax	2,697	950	1,747
Motor Vehicle Tax	12,984	9,217	3,767
Recreational Vehicle Tax	157	118	39
16/20M Vehicle Tax	1,003	545	458
Testing Fees and Miscellaneous Receipts	<u>326,695</u>	<u>300,000</u>	<u>26,695</u>
 Total Cash Receipts	 <u>364,872</u>	 <u>\$ 331,819</u>	 <u>\$ 33,053</u>
 Expenditures:			
Personal Services	245,902	\$ 342,000	\$ (96,098)
Commodities	158,524	143,684	14,840
Contractual Services	57,265	55,000	2,265
Capital Outlay	3,774	100,000	(96,226)
Transfer to Special Equip.	<u>75,000</u>	<u>-</u>	<u>75,000</u>
 Total Expenditures	 <u>540,465</u>	 <u>\$ 640,684</u>	 <u>\$ (100,219)</u>
 Cash Receipts Over (Under) Expenditures	 (175,593)		
 Unencumbered Cash, January 1	 299,969		
 Prior Year Cancelled Encumbrances	 <u>-</u>		
 Unencumbered Cash, December 31	 <u>\$ 124,376</u>		

COUNTY OF PRATT, KANSAS
COUNTY HOSPITAL BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 150,643	\$ 152,541	\$ (1,898)
Delinquent Tax	2,060	450	1,610
Motor Vehicle Tax	12,198	9,785	2,413
Recreational Vehicle Tax	150	125	25
16/20M Vehicle Tax	698	578	120
	<u>165,749</u>	<u>\$ 163,479</u>	<u>\$ 2,270</u>
Total Cash Receipts			
Expenditures:			
Appropriation to the Hospital Board	<u>164,700</u>	<u>\$ 165,000</u>	<u>\$ (300)</u>
Receipts Over (Under) Expenditures	1,049		
Unencumbered Cash, January 1	124		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 1,173</u>		

COUNTY OF PRATT, KANSAS
LAKE
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Ad Valorem Tax	\$ 52,141	\$ 52,778	\$ (637)
Delinquent Tax	857	-	857
Motor Vehicle Tax	4,706	3,785	921
Recreational Vehicle Tax	58	48	10
16/20M Vehicle Tax	267	224	43
Lake Fees	<u>22,384</u>	<u>20,000</u>	<u>2,384</u>
Total Cash Receipts	<u>80,413</u>	<u>\$ 76,835</u>	<u>\$ 3,578</u>
Expenditures:			
Commodities	\$ 8,838	\$ -	\$ 8,838
Contractual Services	20,655	30,000	(9,345)
Capital Outlay	<u>61,100</u>	<u>66,790</u>	<u>(5,690)</u>
Total Expenditures	<u>90,593</u>	<u>\$ 96,790</u>	<u>\$ (6,197)</u>
Cash Receipts Over (Under)			
Expenditures	(10,180)		
Unencumbered Cash, January 1	55,880		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 45,700</u>		

COUNTY OF PRATT, KANSAS
LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 49,147	\$ 49,821	\$ (674)
Delinquent Tax	704	275	429
Motor Vehicle Tax	3,973	3,207	766
Recreational Vehicle Tax	49	41	8
16/20M Vehicle Tax	<u>223</u>	<u>190</u>	<u>33</u>
Total Cash Receipts	<u>54,096</u>	<u>\$ 53,534</u>	<u>\$ 562</u>
Expenditures:			
Appropriation to the Library Board	<u>54,000</u>	<u>\$ 54,000</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	96		
Unencumbered Cash, January 1	845		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 941</u>		

COUNTY OF PRATT, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 113,093	\$ 114,533	\$ (1,440)
Delinquent Tax	1,626	375	1,251
Motor Vehicle Tax	9,208	7,433	1,775
Recreational Vehicle Tax	113	95	18
16/20M Vehicle Tax	<u>516</u>	<u>439</u>	<u>77</u>
Total Cash Receipts	<u>124,556</u>	<u>\$ 122,875</u>	<u>\$ 1,681</u>
Expenditures:			
Appropriation to the Mental Health Board	<u>125,000</u>	<u>\$ 125,000</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	(444)		
Unencumbered Cash, January 1	2,958		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 2,514</u>		

COUNTY OF PRATT, KANSAS
MENTALLY DISABLED
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 77,901	\$ 78,900	\$ (999)
Delinquent Tax	1,134	275	859
Motor Vehicle Tax	6,364	5,130	1,234
Recreational Vehicle Tax	78	66	12
16/20M Vehicle Tax	<u>359</u>	<u>303</u>	<u>56</u>
Total Cash Receipts	<u>85,836</u>	<u>\$ 84,674</u>	<u>\$ 1,162</u>
Expenditures:			
Appropriations to Arrowhead West	<u>86,286</u>	<u>\$ 86,286</u>	<u>\$ -</u>
Cash Receipts Over (Under)			
Expenditures	(450)		
Unencumbered Cash, January 1	2,536		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 2,086</u>		

COUNTY OF PRATT, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 181,339	\$ 183,922	\$ (2,583)
Delinquent Tax	1,881	995	886
Motor Vehicle Tax	10,456	8,462	1,994
Recreational Vehicle Tax	129	108	21
16/20M Vehicle Tax	583	500	83
Chemical Sales	<u>34,167</u>	<u>5,000</u>	<u>29,167</u>
Total Cash Receipts	<u>228,555</u>	<u>\$ 198,987</u>	<u>\$ 29,568</u>
Expenditures:			
Personal Services	105,801	\$ 104,000	\$ 1,801
Commodities	46,826	72,000	(25,174)
Contractual Services	27,606	15,000	12,606
Capital Outlay	-	8,000	(8,000)
Transfer to Special Equip.	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>190,233</u>	<u>\$ 199,000</u>	<u>\$ (8,767)</u>
Cash Receipts Over (Under)			
Expenditures	38,322		
Unencumbered Cash, January 1	12,414		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 50,736</u>		

COUNTY OF PRATT, KANSAS
SENIOR CITIZENS
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 42,345	\$ 42,893	\$ (548)
Delinquent Tax	606	225	381
Motor Vehicle Tax	3,395	2,743	652
Recreational Vehicle Tax	42	35	7
16/20M Vehicle Tax	<u>191</u>	<u>162</u>	<u>29</u>
Total Cash Receipts	<u>46,579</u>	<u>\$ 46,058</u>	<u>\$ 521</u>
Expenditures:			
Appropriations to the Board	<u>46,150</u>	<u>\$ 46,150</u>	<u>\$ -</u>
Cash Receipts Over (Under)			
Expenditures	429		
Unencumbered Cash, January 1	1,000		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 1,429</u>		

COUNTY OF PRATT, KANSAS
SOIL CONSERVATION
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 18,004	\$ 18,195	\$ (191)
Delinquent Tax	212	50	162
Motor Vehicle Tax	1,283	1,087	196
Recreational Vehicle Tax	16	14	2
16/20M Vehicle Tax	<u>62</u>	<u>64</u>	<u>(2)</u>
Total Cash Receipts	<u>19,577</u>	<u>\$ 19,410</u>	<u>\$ 167</u>
Expenditures:			
Appropriations to the Board	<u>19,500</u>	<u>\$ 19,500</u>	<u>\$ -</u>
Cash Receipts Over (Under)			
Expenditures	77		
Unencumbered Cash, January 1	154		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 231</u>		

COUNTY OF PRATT, KANSAS
SPECIAL ALCOHOL PROGRAMS
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Ad Valorem Tax	\$ 42,584	\$ 43,132	\$ (548)
Delinquent Tax	599	125	474
Motor Vehicle Tax	3,428	2,809	619
Recreational Vehicle Tax	42	36	6
16/20M Vehicle Tax	184	166	18
State Liquor Tax	<u>1,634</u>	<u>3,299</u>	<u>(1,665)</u>
Total Cash Receipts	<u>48,471</u>	<u>\$ 49,567</u>	<u>\$ (1,096)</u>
Expenditures:			
South Central Kansas Chemical Dependency	<u>48,355</u>	<u>\$ 50,000</u>	<u>\$ (1,645)</u>
Cash Receipts Over (Under)			
Expenditures	116		
Unencumbered Cash, January 1	973		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 1,089</u>		

COUNTY OF PRATT, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Ad Valorem Tax	\$ 909,294	\$ 918,827	\$ (9,533)
Delinquent Tax	11,631	15,000	(3,369)
Motor Vehicle Tax	104,509	102,918	1,591
Recreational Vehicle Tax	1,320	1,316	4
16/20M Vehicle Tax	1,846	6,081	(4,235)
Reimbursements	11,464	-	11,464
	<u>1,040,064</u>	<u>\$ 1,044,142</u>	<u>\$ (4,078)</u>
Total Cash Receipts			
Expenditures:			
Capital Outlay	148,841	<u>\$ 2,790,000</u>	<u>\$ (2,641,159)</u>
Cash Receipts Over (Under)			
Expenditures	891,223		
Unencumbered Cash, January 1	2,093,532		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 2,984,755</u>		

COUNTY OF PRATT, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
State Liquor Tax	\$ 881	\$ 1,260	\$ (379)
Expenditures:			
Parks and Recreation	-	\$ 10,905	\$ (10,905)
Cash Receipts Over (Under)			
Expenditures	881		
Unencumbered Cash, January 1	9,626		
Prior Year Cancelled Encumbrances	-		
Unencumbered Cash, December 31	<u>\$ 10,507</u>		

COUNTY OF PRATT, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Ad Valorem Tax	\$ 122,461	\$ 122,950	\$ (489)
Delinquent Tax	1,810	-	1,810
Motor Vehicle Tax	10,279	8,400	1,879
Recreational Vehicle Tax	127	107	20
16/20M Vehicle Tax	<u>554</u>	<u>497</u>	<u>57</u>
Total Cash Receipts	<u>135,231</u>	<u>\$ 131,954</u>	<u>\$ 3,277</u>
Expenditures:			
Bond Principle	95,000	\$ 75,000	\$ 20,000
Bond Interest	34,412	62,637	(28,225)
Cash Basis Reserve	<u>-</u>	<u>35,000</u>	<u>(35,000)</u>
Total Expenditures	<u>129,412</u>	<u>\$ 172,637</u>	<u>\$ (43,225)</u>
Cash Receipts Over (Under)			
Expenditures	5,819		
Unencumbered Cash, January 1	36,566		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 42,385</u>		

COUNTY OF PRATT, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Ad Valorem Tax	\$ 184,731	\$ 186,413	\$ (1,682)
Delinquent Tax	4,714	1,900	2,814
Motor Vehicle Tax	27,124	21,788	5,336
Recreational Vehicle Tax	333	279	54
16/20M Vehicle Tax	1,547	1,287	260
Charges for Services	<u>415,914</u>	<u>535,000</u>	<u>(119,086)</u>
Total Cash Receipts	<u>634,363</u>	<u>\$ 746,667</u>	<u>\$ (112,304)</u>
Expenditures:			
Personal Services	624,591	\$ 680,000	\$ (55,409)
Commodities	64,187	62,800	1,387
Contractual Services	72,405	96,364	(23,959)
Capital Outlay	14,227	75,000	(60,773)
Transfer to Special Equip	<u>75,000</u>	<u>-</u>	<u>75,000</u>
Total Expenditures	<u>850,410</u>	<u>\$ 914,164</u>	<u>\$ (63,754)</u>
Cash Receipts Over (Under)			
Expenditures	(216,047)		
Unencumbered Cash, January 1	298,706		
Prior Year Cancelled Encumbrances	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ 82,659</u>		

COUNTY OF PRATT, KANSAS
SOLID WASTE
SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Charges to Customers	\$ 575,514	\$ 550,000	\$ 25,514
Expenditures:			
Personal Services	198,979	\$ 204,000	\$ (5,021)
Commodities	68,191	72,000	(3,809)
Contractual Services	263,604	115,000	148,604
Insurance	-	65,000	(65,000)
Capital Outlay	-	12,000	(12,000)
Transfer to Sp. Equip	40,000	50,000	(10,000)
Transfer to Landfill Closure	5,000	135,000	(130,000)
Total Expenditures	575,774	\$ 653,000	\$ (77,226)
Cash Receipts Over (Under)			
Expenditures	(260)		
Unencumbered Cash, January 1	101,045		
Prior Year Cancelled Encumbrances	-		
Unencumbered Cash, December 31	\$ 100,785		

COUNTY OF PRATT, KANSAS
SPECIAL PURPOSE NONBUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Community Corrections	Landfill Closure Costs	Special Equipment Reserve	Special Road Machinery	Register of Deeds Technology Fund
Cash Receipts					
State Grants	\$ 628,127	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-	21,486
Transfers In	-	5,000	297,000	-	-
Total Cash Receipts	628,127	5,000	297,000	-	21,486
Expenditures					
Personal Services	474,007	-	-	-	-
Commodities	81,498	-	-	-	-
Contractual Service	27,678	-	-	-	17,897
Capital Outlay	-	-	112,433	238,890	-
Total Expenditures	583,183	-	112,433	238,890	17,897
Cash Receipts Over (Under) Expenditures	44,944	5,000	184,567	(238,890)	3,589
Unencumbered Cash, Beginning	267,640	80,982	1,257,074	785,295	53,414
Prior Year Cancelled Encumbrances	-	-	-	-	-
Unencumbered Cash, Ending	<u>\$ 312,584</u>	<u>\$ 85,982</u>	<u>\$ 1,441,641</u>	<u>\$ 546,405</u>	<u>\$ 57,003</u>

COUNTY OF PRATT, KANSAS
TRUST NONBUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Attorney's NSF Check Trust	GCCA Attorney's HB-2282	Treasurer's Special
Cash Receipts			
Fees	<u>\$ 1,121</u>	<u>\$ 2,732</u>	<u>\$ 88,750</u>
Expenditures			
Personal Services	-	-	10,271
Contractual Service	5	1,357	59,351
Capital Outlay	<u>-</u>	<u>207</u>	<u>-</u>
Total Expenditures	<u>5</u>	<u>1,564</u>	<u>69,622</u>
Cash Receipts Over (Under)			
Expenditures	1,116	1,168	19,128
Unencumbered Cash, Beginning	8,505	36,761	42,381
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 9,621</u></u>	<u><u>\$ 37,929</u></u>	<u><u>\$ 61,509</u></u>

COUNTY OF PRATT, KANSAS
CAPITAL PROJECT NONBUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>N.E. 30th Street Project</u>
Cash Receipts	
Total Cash Receipts	<u>\$ -</u>
Expenditures	
Capital Outlay	<u>35,946</u>
Cash Receipts Over (Under)	
Expenditures	(35,946)
Unencumbered Cash, Beginning	660,024
Prior Year Cancelled Encumbrances	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 624,078</u></u>

COUNTY OF PRATT, KANSAS
RELATED MUNICIPAL ENTITY NONBUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Hospital Board</u>
Cash Receipts	
Investment Interest	\$ 12,300
Rental Income	5,000
Appropriations	164,700
Payment in Lieu of Taxes	<u>57,015</u>
Total Cash Receipts	<u>239,015</u>
Expenditures	
Contractual Services	10,082
Capital Outlay	<u>28,765</u>
Total Expenditures	<u>38,847</u>
Cash Receipts Over (Under)	
Expenditures	200,168
Unencumbered Cash, Beginning	1,645,842
Prior Year Cancelled Encumbrances	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,846,010</u>

COUNTY OF PRATT, KANSAS
 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2012

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Register of Deeds	\$ 10,472	\$ 178,312	\$ 176,841	\$ 11,943
Sheriff	-	20,278	20,278	-
Vehicle Registration	21,623	688,993	684,579	26,037
Tax Collection Accounts	14,181,767	45,563,809	44,638,934	15,106,642
Micro Loan	102,500	15,067	25,850	91,717
Special Vehicle Sales Tax	25,240	305,559	319,876	10,923
Law Library	24,765	14,388	16,119	23,034
Clerk of District Court	8,257	529,720	497,026	40,951
Grant Clearing Accounts	<u>46,485</u>	<u>628,955</u>	<u>611,905</u>	<u>63,535</u>
Total	<u>\$ 14,421,109</u>	<u>\$ 47,945,081</u>	<u>\$ 46,991,408</u>	<u>\$ 15,374,782</u>